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Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Jan Piotr **Jaremczuk** (Poland)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 117 appears in the report of the Committee contained in document A/54/506.

2. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements, and report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/54/140);

(c) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations funds and programmes (A/54/140/Add.1);

(d) Report of the Secretary-General on the hiring and use of consultants in the Secretariat (A/54/164);

(e) Report of the Secretary-General on the year 2000 compliance issue (A/C.5/54/3);

(f) Report of the Advisory Committee on Administrative and Budgetary Questions (A/54/441);

[1] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5E* (A/54/5/Add.5).

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(g) Note by the Secretary-General transmitting the report of the Board of Auditors on the implementation of its recommendations (A/54/159 and Corr.1);

(h) Note by the Secretary-General transmitting the comments of the Board of Auditors on the report of the Secretary-General on the hiring and use of consultants in the Secretariat (A/54/165).

3. The Fifth Committee resumed its consideration of the item at its 14th to 16th and 45th meetings, on 25 and 26 October and 10 December 1999. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/54/SR.14-16 and 45).

4. At the 14th meeting, on 25 October, the Chairman of the Board of Auditors introduced the reports of the Board (see A/C.5/54/SR.14).

II. Consideration of draft resolution A/C.5/54/L.15

5. At its 45th meeting, on 10 December, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5./54/L.15), which was submitted by the Chairman on the basis of informal consultations.

6. At the same meeting, the Committee adopted draft resolution A/C.5/54/L.15 without a vote (see para. 7).

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the year ended 31 December 1998, the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees,[2] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors,[3] the report of the Board of Auditors on the implementation of its recommendations,[4] the report of the Secretary-General on the year 2000 compliance issue,[5] the report of the Secretary-General on the hiring and use of consultants in the Secretariat[6] and the comments of the Board of

[2] Ibid.

[3] A/54/140 and Add.1.

[4] A/54/159 and Corr.1, appendix.

[5] A/C.5/54/3.

[6] A/54/164.

Auditors thereon,[7] and the report of the Advisory Committee on Administrative and Budgetary Questions,[8]

1. *Notes* the measures taken by the United Nations High Commissioner for Refugees to implement the recommendations of the Board of Auditors;

2. *Accepts* the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees;[2]

3. *Approves* all the recommendations and conclusions of the Board of Auditors, and endorses the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions,[8] subject to the provisions of the present resolution;

4. *Commends* the Board of Auditors for the improvement in the format of its report;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors;[3]

6. *Accepts* the report of the Board of Auditors on the implementation of its recommendations;[4]

7. *Takes note* of the report of the Secretary-General on the hiring and use of consultants in the Secretariat[6] and the comments of the Board of Auditors thereon;[7]

8. *Requests* the Secretary-General to continue to implement the guidelines for the hiring and use of consultants and individual contractors in the Secretariat, in full conformity with the provisions of section VIII of its resolution 53/221 of 7 April 1999;

9. *Requests* the Board of Auditors to monitor the implementation of the guidelines for the hiring and use of consultants and individual contractors in the Secretariat as revised by the General Assembly in paragraph 11 of section VIII of its resolution 53/221;

10. *Also requests* the Board of Auditors to monitor the implementation of the provisions of section VIII of its resolution 53/221 on consultants and individual contractors.

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[7] A/54/165, appendix.

[8] A/54/441.